

CHAPTER IX.

VILLAGE ACCOUNTS.

The examination of village accounts merely as a matter of routine may seem a deadly dull and monotonous affair, as boring to oneself as to the villager, and as such, it is apt to be scamped by subordinates and avoided by their superiors.

But if you examine Village Accounts intelligently, not only do you test the correctness of the Revenue Records and the efficiency of your officials, but you acquire knowledge of almost every subject which concerns village life. The discovery of matters of village importance and their discussion, arising naturally from facts recorded in the Village Accounts, will interest both yourself and the villager, and the check of the accounts and their side issues will continually suggest to the inspecting officer many fresh topics of importance, and if he has some definite inquiry in mind, it will often provide that indirect means of approach which facilitates getting at the truth.

It is useful to begin by having all the various Village Accounts, forms and registers brought out by the Village Officers, and to check that all are there. (A list of the village forms is given on pages 8 to 10 of the Manual of Revenue Accounts and may well be copied into your pocket book). This will allow time for the villagers to assemble and to have a look at the Inspecting Officer.

The more unsophisticated villager still considers the examination of ryot's receipts to be part of an Assistant

Collector's duty, and he prepares for it by getting some literate person to read out the receipt to him, so that, when the Assistant Collector asks him how much he paid, he can reply with rapidity and accuracy. It is improbable, that, by examining ryot's receipts, you will find frequent cases where a cultivator has actually handed over to the Talati an appreciable amount more than is due from him, and has received a receipt only for the latter. But the examination forms a useful starting point for the inspection of the accounts.

To illustrate how the checking of Village Accounts provides opportunity for eliciting information on various matters, take the Manual of Revenue Accounts, Fifth Edition, and follow out these examples taken from it.*

(The process is not so laborious or so dull as it here appears, when done in the village with the villager's help.)

(i) Assume that a villager, one Manaji Anandrao Shinde, produces for your inspection his receipt for revenue paid, Rs. 41-12-5.

See the counterfoil No. 9 in V. F. IX (p. 136) and ask him the routine question of how much he gave. He may probably reply "Rs. 40-13-0" as he knows that this is the amount of his land revenue. So he will be asked "what about the Re. 1 for record fee?" which is shown in the counterfoil and he will then remember having paid it. Alternatively, he may rattle off "Rs. 41-12-5" from which you will know either that he can read, or that he has just had the receipt read out to him by some one else.

* Page references in this chapter are to the Manual of Revenue Accounts, Fifth Edition.

Asking him whether he can read or not, may lead to a discussion on, e.g. :

the advantage of education to the cultivator, on which diverse opinions may be expressed by those present,

the desirability or otherwise of educating daughters, on which again diverse opinion is likely, some holding that education is useless to women, others taking the view that educated boys will demand educated wives,

the progress of the village school or the need for one,

the vexed question of agricultural bias classes as education for the cultivators' sons,

higher education, and the desirability or otherwise of sending village boys to secondary schools,

whether an educated youth will be willing to work in the fields, or will prefer a clerk's chair, and whether he will be physically capable of agricultural labour not having been inured to sun and weather in his childhood,

the need for the cultivator being educated at least to the extent of keeping accounts and reading the documents he signs. ~ ~

This last leads naturally to a discussion of money-lenders, rates of interest, loss in farming, etc., etc.

Such questions interest the villagers and talk on them may easily go on for an hour or more, and, though you will thus learn much of the village outlook, it had perhaps better be cut short if further inspection is to be made.

But, while you are pursuing these conversational bye-ways, check from the papers that the Talati has paid in the land revenue collected from Manaji and others. This will be evident from the note of remittances, Rs. 103-12-11, written on the counterfoil of receipt 11 in V. F. IX (p. 137), and from the chalan V. F. X (p. 142) returned from the Taluka to show that the amount has been received.

(ii) On looking at the ryot's receipt No. 9 (p. 136) you see that Manaji Anandrao's Khata (i.e., account) is No. 8.

Turn to V. F. VIII-A, the Register of Holdings, and look up Khata No. 8 (p. 116), which shows you his land, its assessment, etc., and V. F. VIII-B, the Annual Ledger of Dues and Recoveries, Khata No. 8 (p. 126) which gives you the amounts which Manaji has to pay for land revenue and other Government dues, and what he has paid.

(iii) V. F. VIII-B, Khata No. 8 states as follows :—

To be paid :—

Current fixed Land Revenue—

				Rs.	a.	p.
i.	Khalsa	..	..	13	0	3
ii.	Inam	..	..	2	7	0
iii.	Non-agricultural	..	..	32	5	2

Rs. a. p.

Miscellaneous fluctuating—

1.	Occupancy price	..	53	2	0
2.	Cultivation in village site	..	5	5	0
3.	Record of Rights fee	..	1	0	0

59 7 0

107 3 5

Paid :—

Receipt No.	Date.		Rs.	2	p.
3	.. 25th August..	Occupancy price ..	13	2	0
		Village site cultivation.	5	5	0
at Taluka	.. 24th September.	Occupancy price ..	40	0	0
9	.. 6th January..	Fixed Land Revenue.	40	12	5
		Record of Rights fee.	1	0	0
52	.. 13th March ..	Fixed Land Revenue.	7	0	0
			<hr/>		
			107	3	5

Having seen that Manaji has paid up all his Government dues shown in V. F. VIII-B, Khata No. 8, matters may now be pursued further.

N.B.—Since the Revenue Accounts Manual was first published V. F. VII, Index of Lands and V. F. XII, Crops and Tenancies, have been combined into the one V. F. VII-XII, in which all the details formerly given in the two forms are now found but rearranged with different columns and spacing. Examples of this V. F. VII-XII are given at pages 109 and 110 of the Manual. These examples, however, do not include Manaji's Survey Nos. 3, 6 or 7, which are under discussion. Therefore for the purpose of showing the method of examination it is assumed that V. F. VII and V. F. XII have not yet been rewritten into the new combined form, and the questions suggested by these Survey Numbers are worked out on V. F. VII, Index of Lands, as given on pages 70-72, while for crops and tenancies it is assumed that Survey No. 1-A, the first example on page 109, is really Survey No. 6 (3). Survey No. 1-B however in Manaji's Khata is among the examples given at page 109 in the combined V. F. VII-XII and is referred to that form,

(iv) Turn to V. F. VIII-A, Register of Holdings, Khata No. 8 (p. 116) which gives the land in Manaji's occupation. The first field mentioned is Survey No. 6/3.

Turn to V. F. I, The Register of Lands (pp. 16-17), which is a form prepared at Settlement time containing much information about all the land in the village, but regarding Survey No. 6 it gives nothing of any particular interest except that there is an entry of "Gazni", i.e., land liable to overflow by Salt water and growing only salt rice, and enquiry into the meaning of which may produce discussion regarding land and crops, embankments and tidal sluices, responsibility for their upkeep, etc.

(v) Then look up Survey No. 6 in V. F. VII, the Index of Lands (p. 71), and you will find that Survey No. 6 has the unpromising name of "The Stony Field" which presumably indicates that it is not particularly good land. This is borne out by the assessment being only Rs. 7 for 11 acres, i.e., 10 annas an acre, against the maximum rate of Rs. 3 per acre for dry land shown in V. F. I, Register of Lands (p. 16 top).

A side issue here may be to enquire whether loose surface stones are considered to conserve soil moisture for dry crop cultivation, leading to a discussion on "Mulch", intercultivation of crops, bunding, etc.

(vi) V. F. VII, The Index of Lands (p. 71) shows Manaji Anandrao as occupant of Survey No. 6, hissa 3, and as joint occupant of hissa 4.

This latter entry has a reference to entry No. 30 in V. F. VI, The Diary of Rights and Mutations (p. 58). This states that this plot is kept by the three holders in

common for grazing their cattle. As the plot is only just over half an acre, it seems doubtful whether it can give much grazing, and information may be elicited as to—

where the village cattle usually graze,

whether the village grazing grounds are sufficient (the villagers of course will never admit they are !),

whether the cattle feed on the bunds of fields, and there is in consequence trouble with cattle getting into crops and damaging them,

is it therefore necessary to extend to the village section 26 of the Cattle Trespass Act or section 61-A of the District Police Act which provides penalties for persons allowing their cattle to stray ?

is there any forest grazing or can any be obtained ?

do the villagers grow fodder crops to feed their cattle ?

do the villagers breed their own cattle ?

where do they get their stud bulls ? or do they buy their plough cattle from cattle breeders, and what are the prices, etc.

and a general discussion on animal husbandry.

(vii) To deal next with Manaji Anandrao's Survey No. 6/3, turn to V. F. VI, 'The Diary of Rights and Mutations, item 28 (p. 58) which shows that Manaji Anandrao got this land by separation from his cousin Balwantrao Yadavrao under a partition decree.

Presumably the family partition took place some time ago, and it is likely to provide little of immediate interest, though of course general questions arise, such as the sub-division of land by inheritance, excessive

fragmentation of holdings and its evil consequences, the possibility of voluntary amalgamation of holdings, the inapartible tenure, its popularity or otherwise.

(viii) Looking again at V. F. VII, the Index of Lands (p. 71), against this Survey No. 6/3 we find a reference to item 65 in the Diary of Rights and Mutations, V. F. VI (p. 69) "Bhoginath Ramlal produces sale deed (R) of 20th October 1911 for Rs. 700 passed by Manaji Anandrao. But he has not yet obtained possession owing to a dispute. So no change to be made."

This suggests various points which may be pursued, for instance—

For what purpose did Manaji want the Rs. 700 for which he sold the land? to pay off other debts? expenses of a marriage? to buy other land? etc. The answer to this question will point to some factor affecting village life and the well-being of the villagers, e.g.

If Manaji borrowed for a marriage, whose marriage was it and what did it cost?

What is a usual figure for a dowry or a bride price, whichever may be the local custom?

How much has to be spent in feasting friends and relations?

Isn't much of this waste of money? Why don't the villagers change the custom?

At what age are boys and girls married?

What are the advantages? (for there are some) and disadvantages of child marriages?

What do the villagers think of the "Sarda Act" prohibiting the marriage of boys under 18 and girls under 14? Is it evaded? Though a direct answer will not be given to this question, the side glances of parents will give a reply!

When Manaji sold or borrowed, did he get all the money in cash? or if not, how much did he get in cash?

Is it customary in this district for a debtor to sign documents for more than the cash received? If so, by how much more?

Was the sale a bogus sale to defeat the Deccan Agriculturists' Relief Act which makes recovery of debts from an Agriculturist difficult? Was the sale thus in effect merely a mortgage without possession?

If Bhoginath the money-lender is present, what does he think of the Civil Court with its long and tedious procedure as a means of recovering debts?

If he is expansive, for how much more than the cash given does he take a bond or sale deed, and what proportion of his outstandings does he usually expect to recover and how much are his bad debts?

How has he got on with recovering his debts during the time of financial depression? Are many money-lenders now in a bad way financially?

What rate of interest does he charge to various classes of debtors?

All these are points which have an important bearing on the economic condition of the cultivator, and though

you may be told a lot of lies, you will gradually gather a substratum of truth.

(ix) Still pursuing Survey No. 6/3, turn to the combined village form VII and XII "The Index of Lands" and "Crops and Tenancies" (following p. 108). Survey No. 6/3 is not among the examples given in the Manual, but for the purpose of illustration we may assume that the first example on the form (following p. 108) is Survey No. 6/3.

(a) To deal first with tenancies in V. F. VII-A "Tenancy Register", Rama Hari is shown as tenant from 1927 to 1930. If Rama Hari is present, find out why he surrendered the tenancy which he had for three years, e.g.

Is Manaji Anandrao a grasping landlord who would give no remission during a bad year?

Has Rama found better land to rent, or has he bought other land of his own? If so, where and for how much? Where is his new tenancy or occupancy entered in V. F. VI and VII?

Why in 1927-28 did he sublet part of the land to Wasto Daya? How much did he get as his half share of Wasto's crops?

What did he provide in return, e.g., did he give Wasto manure or seed grain?

Then coming to 1930-31 we find that, on Rama giving up the land, Manaji is cultivating part himself

and has let part to Wasto Daya. Why is he not cultivating all of it himself ?

(b) Coming to V. F. XII "The Crop Register", of course the proper way to test the record of crops is to see them in the field, but a certain degree of check can be made by enquiry in the village. Apart from checking the correctness of the crops recorded, a discussion of the crops which Manaji and Wasto are now growing will always provide information, for instance—

What is the bajri mixture which Manaji has sown ? Why did he not sow plain bajri ?

Which kind of bajri grown locally gives the best yield ? Which best resists disease ?

How many maunds of bajri will he get from these 4 acres 20 gunthas this year ? and how many will he get in a good year ?

What is the market rate for bajri ?

How many seers go to the local maund ?

Will he have any surplus for sale after setting apart what he will need for seed grain and for food ?

If he has a surplus, where will he sell it, and what rate is he likely to get ?

Where does he get his seed grain ? Does he select it by the use of a sieve ?

What precaution does he take against plant disease e.g., sulphur dusting ?

How many plough bullocks has he ? Does he use an iron plough ? Turn to V. F. XV to check that his bullocks and plough are entered therein.

Then turn to the 4 acres 30 guntlas sown by Wasto with cotton.

As regards yield, out-turn, etc., similar questions will apply, but as cotton is a money crop, the commercial aspect can be taken further.

Where does Wasto sell his cotton ? To an itinerant Dalal who comes round to the villages ? To the local Bania ? To a bigger merchant at a taluka town ? or does he take it to a Central Cotton Market himself ?

What price did he get for the crop ?

What commission has he to pay a Dalal ?

Was there trouble, after the bargain had been struck, about short weight or bad quality ?

Did he get cash, or was the amount credited to his account ?

Have the scales on which his cotton was weighed been tested by the Weights and Measures Inspector ? (Wasto will not know, but somebody may, and any how this publicity will encourage the use of correct weights).

Does Wasto keep an eye open for the Bombay cotton prices ?—or perhaps rather an ear open, as wireless is developing in the villages and gives Bombay prices. If he does not, has anybody in the village a radio ? What do they think of the programmes on it ?

Did Wasto grow cotton in any other fields? If so, how did the out-turn of Survey No. 6/3 compare with that of the other fields. His reply may be collated by comparing the assessment per acre of Survey No. 6/3 with that of the other survey number.

(x) Then turn to the next survey number in Manaji's Khata No. 8 (p. 116). This is Survey No. 7, area 10 acres 20 gunthas assessed at Rs. 5-8-0, obviously poor land. The entry in V. F. VI is No: 32 (p. 58).

"Manaji Anandrao Shinde became occupant on restricted tenure under Prant's order, dated 3rd July 1898". On this you can ask Manaji and the villagers their opinion of the advantages or otherwise of restricted or "inalienable" tenure.

Whether the fact that Manaji cannot mortgage his land, seriously hampers his borrowing the money necessary for current agricultural operations?

Whether he appreciates the fact that the land will always remain in his family, despite the machinations of the money-lender?

As the land was given to Manaji so long ago, it is hardly worth trying while to elucidate why it was given to him on restricted tenure and not on ordinary tenure.

Look at V. F. 1 "Register of Lands" see if that gives anything of interest regarding Survey No. 7 (p. 16). It does not.

Then look at V. F. VII "Index of lands" and see that no other entry has been made in column 7 which might indicate that Manaji has tried to alienate his land by sale or mortgage. To confirm this see the Register of Disputed Cases (p. 80) for any dispute between Manaji and a possible vendee (in this connection see paragraph 47, p. 81.)

To make still further sure look up V. F. VII and XII (the examples given after p. 108 do not contain this survey number) and see that no one is entered as tenant to this inalienable land.

Then may follow the further discussions on crops, out-turn and allied agricultural matters indicated in paragraph (ix) (b) above.

V. F. VII (p. 71) gives the name of Survey No. 7 as "The wild boar field." This may lead to a talk on the damage which wild pigs do to crops, pig proof fencing, co-operative fencing societies, the possibility of Shikar, pigsticking or shooting in the village, grant of gun licenses, trouble from professional hunters, wandering tribes of Phase Pardis, etc., etc.

(xi) The next survey number in Manaji's khata No. 8 in V. F. VIII-A "Register of Holdings" (p. 116) is Survey No. 3 Inam. Turn to entry 59 in V. F. VI, "Diary of Rights and Mutations" (p. 68).

"25th April 1910—By order of Collector, dated 1st April 1910, Radhabai is to pay rent of Rs. 20 annually to the Watandar Manaji; but to remain in

possession till her mortgage debt is paid and she pays the revenue."

This seems a trifle obscure. So refer to Survey No. 3 as shown in V. F. VII "Index of Lands" (p. 70) from which we find that Radhabai was formerly entered as holder in the Diary of Rights and Mutations V. F. VI, entry 15 (p. 57), because Anandrao, father of Manaji (the present Watandar) and Yadavrao, his cousin, mortgaged the survey number to Radhabai *kom* Amritrao with possession for Rs. 200 in 1885. As this is Watan land, investigation regarding the validity of Radhabai's occupation was going on (see remark in column 4 on p. 57), and the result of this investigation is given at entry 59, on p. 68, recording the Collector's order that Radhabai is to pay rent of Rs. 20 annually to the Watandar Manaji, but to retain possession till her mortgage debt is paid, and she pays the revenue.

As the Collector has ordered that Radhabai should pay the revenue, see that she has done so by referring to Manaji's khata No. 8 in V. F. VIII-B "Annual Ledger of Dues and Recoveries" (p. 126). The total fixed land revenue to be paid is Rs. 47-12-5 of which Rs. 40-12-5 was paid on the 6th January, for which receipt No. 9 was given to Manaji, and Rs. 7 was paid on 13th March when receipt No. 52 was given. This receipt is not in the examples given at p. 134 seq. and we might assume that this receipt No. 52 was not given to Manaji but to Radhabai, as the amount paid is Rs. 7, which according to V. F. I is the assessment on Survey No. 3; but this would be wrong as reference to the khata No. 8 in V. F. VIII-A "Register of

Holdings " (p. 116) shows that, as Survey No. 3 is Inam, it only pays "judi" i.e., less than full land revenue and that the amount to be paid is only Rs. 2-7-0. So obviously receipt No. 52 was not given to Radhabai. It is therefore necessary to find out why Radhabai has not paid the land revenue in accordance with the Collector's order.

Is Radhabai dead? Look up V. F. XIV—Birth and Death Register (p. 173).

Has Manaji paid off the mortgage and the fact not been reported to the village officers so that it is not entered in V. F. VI and VII?

Did Radhabai pay the rent of Rs. 20 to Manaji and also give him the land revenue to pay for her?

These enquiries are necessary to verify the correctness of the Village Forms and to see that the Village Officers are keeping their work up-to-date.

(xii) Having settled the question why Radhabai is not paying the land revenue as ordered, turn up this Survey No. 3 in V. F. I (p. 16). This shows that 1 acre of it is rice land, assessed at the rate of Rs. 3 per acre in which is included an amount of Re. 1 as Himayat which means that it gets advantage of some water supply. Next go on to V. F. VII and XII "Crop and Tenancy Register" (this survey number is not given in the examples given at p. 109) and see if the survey number is actually growing rice, and if so make enquiry as to the yield, etc. Sometimes conditions may have changed and at the next settlement the heavy assessment ought to be abolished, as rice can no longer be grown here.

(xiii) Survey No. 3 is Inam land. So, look it up in V. F. III—Register of Alienated Lands (p. 32) where it is shown under class VI “Village servants”, “Revenue and Police”, “Hereditary (Ramoshi)”. This survey number is the only land assigned for the service of the Ramoshis, and, as Radhabai is in possession, the Watandar, instead of getting the produce of the land to provide for an officiating watchman, gets only the Rs. 20 per annum which Radhabai pays as rent.

Who is this officiator? For how long does he serve? Does he actually do his work? Does he get anything besides the rent from Radhabai?

Does he get Baluta (contributions in kind) from the villagers?

What would be the full produce of the survey number? etc.

It is little use asking whether the remuneration is sufficient because the reply invariably will be that it is not!

In an actual village, the entry of Manaji Anandrao Shinde as being the Watandar of a Ramoshi watan would at once excite suspicion. Manaji Anandrao Shinde is by no means a normal name for a village servant of a backward class, who is more probably called Balya Rama or the like and to have no surname entered. Nor is it likely that a Ramoshi, a mere village watchman, would have been able to pay Rs. 110 to Government for a house site in Gavtan as V. F. II. The Register of Leases, entry No. 3 (p. 27) shows Manaji did, or that he would have paid Rs. 200 to Punjaji Sakharam for a non-agricultural plot out of Survey.

No. 1-B as V. F. VI, Diary of Rights and Mutations, entry No. 34 (p. 58) indicates. The circumstances would need inquiry to make sure that there is not a ramp somewhere.

(xiv) We now come to the non-agricultural land revenue paid by Manaji. See V. F. VIII-A, Register of Holdings Khata No. 8 (p. 116).

The first item is Survey No. 1-B, which refers us to entry No. 34 in V. F. VI (p. 58) which is the sale by Punjaji Sakhamam to Manaji Anandrao of Survey No. 1-B, for Rs. 200. Look up this survey number in V. F. VII-Index of Lands—(p. 70). The name of this survey number of half an acre is “Thé Girni”. We may ask why is it called “the Mill”. Is there a Cotton ginning factory here? Used there to be once?

This will lead to discussion of other commercial developments in the village, e.g.

Is there an oil mill or a flour mill here now, and if so, how is it worked? If there is, check the reply by reference to V. F. XV “Census of Cattle and Resources”, Col. 26 “Oil presses” or Col. 27 “Oil and Steam engines” p. 181.

What other industries has the village got? How many houses of oilmen, or potters, or leather workers, or coppersmiths etc.? Do these trades still pay? Where are the products sold? Has the village a reputation for any particular article?

If, as is probable in any large village, there is a flour mill driven by an oil engine, inquire whether every one in the village gets their house hold corn ground there, and at what cost? Is this newfangled

mill of benefit to the women of the village, who are saved the laborious task of grinding corn for an hour or two every morning? The older villagers will probably shake their heads and say that the exercise kept the women healthy, and they will deprecate the passing of the hand quern.

Though no mill is shown in V. F. XV "Census of Cattle and Resources" (p. 181) yet this Survey No. 1-B "The Mill" field is used for non-agricultural purposes, so reference is needed to V. F. II—Register of Leases, Section (ii) item (1) (p. 27) and we find that the Collector sanctioned its use for Bungalow and compound when Manaji bought the survey number on 1st August 1900. We may ask Manaji who now lives in the Bungalow, etc.

(xv) The next item in Khata No. 8 (p. 116) is "Village site plot 3" on which there is a non-agricultural assessment of Rs. 10-6-8. There is a reference to V. F. VI, Diary of Rights and Mutations, entry No. 37 (p. 58) which states that the plot was leased to Manaji by Collector's order on 1st August 1901, and refers us to V. F. II, Register of Leases, Section (i) item 3 (p. 27), which gives details of area etc. and that the site is "for a house".

It may be interesting to enquire how Manaji has become so prosperous as on 1st August 1900 to pay Rs. 200 for Survey No. 1-B for building bungalows and compound, and exactly a year after to take up part of the village site for a house, paying an occupancy price of Rs. 110.

To what is due this development of building in the village? Is local trade expanding? and is Manaji

usefully investing surplus income or his life-time's savings? Is there more building going on?

Is the village big enough now to have a village panchayat to provide sanitation and other amenities?

(xvi) We have now finished with all the revenue for which Manaji Anandrao was given receipt No. 9 in V. F. IX, The Day Book (p. 136). His Khata No. 8 (p. 126) shows, however, that on 25th August he paid Rs. 13-2-0 as occupancy price and Rs. 5-5-0 for cultivation in the village site, for which he received receipt No. 3.

Reference to V. F. IV, Register of Miscellaneous Land Revenue (p. 46) will show that he had to pay Rs. 5 for authorised cultivation in unassessed land, and Rs. 50 as occupancy price for some agricultural land. The price of the land was Rs. 50 which with local fund cess comes to Rs. 53-2-0.* Of this he paid Rs. 13-2-0 on 25th August, presumably as one-quarter of the price due immediately after an auction held in the village, and the rest Rs. 40 on 24th September at the Mamlatdar's office at the Taluka, on confirmation of the sale.

There is nothing in his Khata V. F. VIII-A Register of Holdings, No. 8 (p. 116) to show for what land he paid this occupancy price; nor is there anything in V. F. VI, Diary of Rights and Mutations, (p. 58) about it. The assumption in practice therefore would be that the village officers have been slack in entering up

* Since the Revenue Accounts Manual was printed Government have decided under G.R., G.D., No. 7395 dated 3rd March 1937, that no Local Fund is to be charged on the sale proceeds of occupancy rights.

the transaction in V. F. VI, VII, and VIII, but make sure of this by seeing the Miscellaneous Revenue cases (see for similar cases p. 38 to 41) for the sale of the land to Manaji which should be with the Talati, and, if not there, trace it in his Correspondence Register, V. F. XVII (p. 185) and you may find that the papers are at the Taluka because there has been some discrepancy, and that therefore the Talati has not yet been able to enter the land in the records under Manaji's name.

This transaction would give further cause for surprise as to why Manaji is so prosperous as to buy still more land and elucidation would be interesting.

(xvii) To revert to the Rs. 5 which Manaji paid for village site cultivation, see V. F. IV—Register of Miscellaneous Land Revenue, Column 4 (p. 56) and check this entry by the miscellaneous revenue case (cf. pp. 38-40).

What crop Manaji has been growing there? Is there much unoccupied space in the village site? Cannot it be better used for e.g. manure pits, to keep manure heaps off the streets? or for housing the Depressed Classes? or for school playground? for latrines? etc. etc.

(xviii) Ex hypothesi Manaji is fortunately still alive—but if Radhabai or Bhoginath, whose transactions with Manaji have been remarked above, have not turned up, ask whether they are in the village and whether they are alive or dead. Check the reply by examining the Birth and Death Register, V. F. XIV (p. 173). According to this they are not dead. If either should be dead, then of course the routine check of mutations consequent on death, in V. F. VI Diary

of Rights and Mutations, VII Index of Lands, VII-A Tenancy Register, and XII-Crop Register would be taken up.

Apart from the routine checking of the Birth and Death Register V. F. XIV to see that it is kept up to date, a certain amount of information can be acquired by questions.

Taking the Birth and Death Register shown on p. 173, it is useful to point out to Janu Bapu, that his son born on the 16th January has not yet had his name entered, and therefore, when he is grown up, the boy may find it difficult to obtain Government employment. There are now so many candidates for each post that strict proof of age is required, and quite possibly when he is of age to become a clerk or a constable, it will be *compulsory* for candidates to supply proof of age by sending a certified extract from the village register of Births and Deaths, and unless the boy's name is entered in the village register soon, the village register will go to record without his name, and he will thus have no chance of Government employment.

In the deaths column, was Rama son of Appa Bapu Mahar, who died of small pox, not vaccinated? If not, why not? Every villager knows the need and desirability of vaccination, and the village Mahar, who has to help the authorities see that all children are vaccinated, ought not to have an unvaccinated child. See that V. F. XIV-A Vaccination Register (p. 176) is filled up to date.

A Mahomedan, Mohidin, and his wife, Imambibi kom Mohiddin, died of cholera on the 6th and 7th of

February. Were there no other deaths? Where did the victims come from? Had they been to some fair or festival and got the disease there?

What steps did the village officers take to prevent an epidemic? Where does the village get its water supply? Were the wells doped with permanganate of potash?

Has V. F. XIV-B Cholera Report (p. 176) been filled up and promptly? Were these cases reported to the Mamlatdar by V. F. XIV-C Daily Cholera Report (p. 177)?

If the Village Officers took prompt steps to deal with the danger of an epidemic, they may be publicly congratulated. As no other cases seem to have occurred, they probably did.

A somewhat tragic subject for discussion may come out of the deaths recorded on the 21st January and 8th of February. Apparently a Brahmin youth committed suicide, and two weeks later his father was murdered by being drowned in a well. Were the 2 cases connected? In view of the father's murder, was the son's case really suicide? Have the police made inquiries? What was the trouble about? Has the murderer been discovered etc.?

If in a village there are numerous deaths of children, this probably indicates the need for cleaning up the village to remove unsanitary conditions that breed flies—though the villagers will perhaps urge that it is an evil spirit, and not local dirt, that destroys their children. The District Village Improvement Committee

and the District Local Board may be useful to help to bring suasion and pressure to bear on the villagers to clean the place up.

The above matters, which all arose out of the examination of the one Ryot's receipt produced by Manaji, have lead to the examination for useful purposes of V. F. I, II, III, IV, VI, VII, VIII-A, VIII-B, IX, XII, XIV-A, XIV-B, XIV-C, XV, XVII, and emphasize that the Village forms are not each a separate entity, but that they are all parts of a combined and interlacing whole, affecting, not only Government's revenue and administration, but also every side of the villager's existence.

It is not of course suggested that every ryot's receipt should be pursued to the bitter end, as this receipt was, but the examples indicate that, besides checking the work of your village accountants, Circle Inspectors, and Mamlatdars, you can by examining village accounts obtain much valuable information for your own use, and can give the villager an opportunity to bring to notice and discuss matters of importance to him which at first sight are not in the least connected with Consolidated Land Revenue and Local Fund.